

**IN THE UNITED STATES BANKRUPTCY COURT FOR  
THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
W. GRACE & CO., et al., <sup>1</sup>	)	Case No. 01-1139(JKF)
Debtors.	)	Jointly Administered
	)	Objection Date: <u>12/21</u> , 2009, at <u>4<sup>00</sup></u> p.m.
	)	Hearing Date: Scheduled if Necessary (Negative Notice)

**FIFTY FIRST MONTHLY APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM APRIL 1, 2009 THROUGH APRIL 30, 2009**

**Name of Applicant:** Deloitte Tax LLP ("Deloitte Tax")

**Authorized to Provide Professional Services to:** The above-captioned Debtors

**Date of Retention:** December 20, 2004

**Period for which Compensation and  
Expense Reimbursement is Sought:** April 1-30, 2009

**Amount of Compensation Sought:** \$ 4,104.00

**Amount of Expense Reimbursement Sought:** \$0.00

**Total Amount of Compensation and  
Expense Reimbursement Sought:** \$4,104.00

This is a   x   Monthly,    Interim,    Final Application

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Cressie Food 'N Fun Company, Dazex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecosg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vide Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GBC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracool, Inc., Gracool II, Inc., Guadalupe Land Development Corporation, Hanover Square Corporation, Horco International, Inc., Kooresal Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Mocolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., B&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Balsa Raach Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gutich West Coal Company, H-G Coal Company.

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Debtors.	)	Jointly Administered
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DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM APRIL 1, 2009 THROUGH APRIL 30, 2009**

This fifty first monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from April 1, 2009 through April 30, 2009, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Michael Steinsaltz of Deloitte Tax.

**BACKGROUND**

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

**FEE AND EXPENSE REIMBURSEMENT DETAIL**

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this fiftieth monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred.

Dated: November 3, 2009

DELOITTE TAX LLP



Michael Steinsaltz  
Partner

Deloitte Tax LLP  
1700 Market Street  
25th Floor  
Philadelphia, PA 19103  
Tel: 1 (215) 299-4555  
Main: 1 (215) 246-2300  
Fax: 1 (215) 405-342

Tax service providers for Debtors and Debtors in Possession

**EXHIBIT A**

**VERIFICATION OF MICHAEL STEINSALTZ**

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

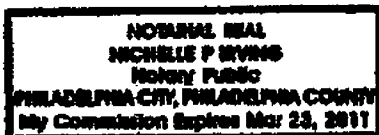
Michael Steinsaltz, after being duly sworn according to law, deposes and says:

- a) I am a partner with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.

  
Michael Steinsaltz  
Partner

SWORN AND SUBSCRIBED  
before me this 20 day of November, 2009

  
Notary Public  
My Commission Expires:



**EXHIBIT B**

**W. R. Grace**  
**Hours Spent by Each Person**  
**April 1 - 30, 2009 (Deloitte Tax LLP)**

<b>Employee</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
ALEX, ANU T	1.1	\$400.00	\$440
COSELLA, KERRIE A	0.8	\$70.00	\$56
GORDON, JARED H	1.0	\$680.00	\$680
REED, VALERIE R	0.5	\$70.00	\$35
<b>Total General Admin</b>	<b>3.4</b>		<b>\$1,211</b>
MAHAJAN, ASHUTOSH	4.3	\$570.00	\$2,423
<b>Total India</b>	<b>4.3</b>		<b>\$2,423</b>
OTERO, MARIA D	1.50	\$218.00	\$327
RODRIGUEZ, ZULMA	0.40	\$168.00	\$67
SACASAS, M P	0.80	\$95.00	\$76
<b>Puerto Rico: Total 2008 Property</b>	<b>2.7</b>		<b>\$470</b>
<b>Total</b>			<b>\$4,104</b>

## EXHIBIT C

<b>W.R. Grace</b>						
<b>Hours Detail</b>						
<b>April 1-30, 2009 (Deloitte Tax LLP)</b>						
<b>Date</b>	<b>Name</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
4/2/2009	ALEX, ANU T	General Admin	admin/opening up division	0.60	\$ 400	240
4/17/2009	ALEX, ANU T	General Admin	emails to JG (re bankruptcy application)	0.50	\$400	\$200
4/2/2009	COSELLA, KERRIE A	General Admin	create new division	0.30	\$70	\$21
4/3/2009	COSELLA, KERRIE A	General Admin	preparing bankruptcy application	0.20	\$70	\$14
4/23/2009	COSELLA, KERRIE A	General Admin	preparing bankruptcy application	0.30	\$70	\$21
4/23/2009	GORDON, JARED H	General Admin	preparing bankruptcy application	1.00	\$680	\$680
4/1/2009	MAHAJAN, ASHUTOSH	India	Call with Cognizant and IBM on tax implications with regard to Grace Outsourcing agreement	1.25	\$570	\$713
4/6/2009	MAHAJAN, ASHUTOSH	India	outsourcing agreement	2.50	\$570	\$1,425
4/15/2009	MAHAJAN, ASHUTOSH	India	Call with legal team on amendments in Clause 13 of the Outsourcing Agreement CONFIRMED WITH CLIENT IF NEED OUR ASSSITANCE WITH 2008 PROPERTY AND ENG LETTER FOR 2008 PROPERTY	0.50	\$570	\$285
04/21/2009	OTERO, MARIA D	2008 property	GATHERING INFORMATION TO PREPARE EXTENSION	1.00	\$218	\$218
04/23/2009	OTERO, MARIA D	2008 property	EMAIL REGARDING PROPERTY EXTENSION	0.50	\$218	\$109
04/23/2009	RODRIGUEZ, ZULMA	2008 property	TYPING RELATED TO ENG LETTER	0.40	\$168	\$67
04/24/2009	SACASAS, M P	2008 property	MAILING DOCS TO CLIENT	0.50	\$95	\$48
04/28/2009	SACASAS, M P	2008 property	Tax Advisory EL	0.30	\$95	\$29
4/24/2009	REED, VALERIE R	General Admin		0.50	\$70	\$35
<b>Fees for April 2009</b>				<b>10.35</b>		<b>\$4,104</b>